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May 31, 2017

White, Withers, Masincup & Cannaday, P.C.
510 N. Coalter St.
Staunton, Virginia 24401

RE: Town of Clifton, Virginia

Ladies and Gentlemen:

By this communication, I am responding to the April 26, 2017 letter from Marilyn Barton, Clifton Town Treasurer, received by email on May 1, 2017, requesting that I furnish certain information to you concerning representation of the Town of Clifton, Virginia (the "Town") and pending or threatened litigation, claims and assessments involving the Town.

While this firm may represent the Town in some matters, my engagements have been limited only to specific matters as to which I may have been consulted. Following the receipt of the Treasurer's letter, I have made two inquiries of the Town to determine whether any pending or threatened litigation, claims and/or assessments and/or unasserted claims and assessments, exist of which I have not been made aware. The Town Treasurer responded that she is unaware of any claims or assessments. No such matters have been brought to my attention. There may exist matters of a legal nature that could have a bearing on the financial position of the Town with respect to which I have not been consulted and consequently have no knowledge.

The information furnished by this letter is limited to matters which have been given substantive attention in the form of legal consultation and, where appropriate, legal representation that existed from October 31, 2016, the effective date of my most recent response, and during the period from that date to the effective date of this response. Beyond that, no review has been made of any of the Town's transactions or other matters for the purposes of identifying loss contingencies, nor have I made inquiry with other law firms who either now are performing, or who have in the past performed, services for the Town.

This response is limited to loss contingencies coming within the meaning of the American Bar Association Statement of Policy Regarding Lawyers' Responses to Auditors' Requests for Information (the "Statement of Policy") which are considered to be probable (within the meaning of the Commentary accompanying the Statement of Policy) of assertion and which are considered individually or collectively material to the presentation of the Town's financial statements and is further limited to the matters set

out herein. The firm is not undertaking to respond or comment upon all aspects of the Town's business activities and, except as noted in this communication, no inference should be drawn on any matters beyond the scope of this response, and no inference should be made that I have responded to any aspects of the audit inquiry not specifically addressed herein.

The information as supplied in this audit response is solely for the auditor's information in connection with your audit of the financial condition of the Town. Without the express written approval of this law firm and the Town, it is not to be quoted in whole or in part or otherwise referred to in any financial statements of the Town or related documents, nor is it to be filed with any governmental agency or other person.

This response is limited by, and subject to, the Statement of Policy. Without limiting the generality of the foregoing, the limitations set forth in the Statement of Policy on the scope and use of this response are specifically incorporated herein by reference, and any description herein of any "loss contingencies" is qualified by the meaning as described in the Statement of Policy and the accompanying Commentary.

The Town does not intend to waive the attorney-client privilege with respect to any information that the Town has furnished to me. Moreover, please be advised that this response should not be construed in any way to constitute a waiver of the protection of the attorney work-product privilege with respect to any files involving the Town.

Pending or Threatened Litigation, Claims and Assessments

Subject to the foregoing qualifications and the statements contained in the balance of this letter, I am unaware of any pending or threatened litigation, claims or assessments against the Town.

Unasserted Claims and Assessments

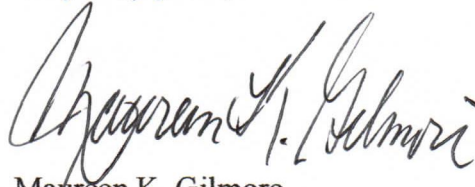
In Ms. Barton's letter, the Town did not specifically identify and specifically request comment on any loss contingencies coming within the scope of clause (c) of Paragraph 5 of the Statement of Policy. Therefore, I have not commented on any such loss contingencies. Please be advised that pursuant to clauses (b) and (c) of Paragraph 5 of the Statement of Policy and the accompanying Commentary, it would be inappropriate for me to respond to a general inquiry relating to the existence of unasserted possible claims or assessments involving the Town. I can only furnish information concerning those unasserted possible claims or assessments upon which the Town has specifically requested in writing that I comment. I also cannot comment upon the adequacy of the Town's listing, if any, of unasserted possible claims or assessments or its assertions concerning the advice, if any, about the need to disclose same.

Consistent with the last sentence of Paragraph 6 of the Statement of Policy and pursuant to the Town's request, however, this letter will confirm as correct the Town's understanding as set forth in Ms. Barton's aforesaid letter that whenever, in the course of performing legal services for the Town with respect to a matter recognized to involve an unasserted possible claim or assessment that may call for financial statement disclosure, I

have formed a professional conclusion that the Town must disclose or consider disclosure concerning such possible claim or assessment, I, as a matter of professional responsibility to the Town, will so advise the Town of such disclosure and the applicable requirements of the Financial Accounting Standards Board ("FASB") Statement of Financial Accounting Standards No. 5 (Accounting For Contingencies) (now codified as FASB Accounting Standards Codification Subtopic 450-20, Contingencies – Loss Contingencies).

The information set forth herein is as of May 31, 2017, except as otherwise noted, and I assume no obligation to advise you of changes which are brought to my attention thereafter.

Very truly yours,

A handwritten signature in black ink, appearing to read "Maureen K. Gilmore". The signature is fluid and cursive, with the first name being the most prominent.

Maureen K. Gilmore

Attorney at Law

c: Town of Clifton, Virginia